

Exhibit A

Amendment

Amendment No. 1 to Statement of Work

This amendment, dated October 9, 2023 (this “Amendment”) amends the Statement of Work, dated, August 14, 2023 (the “Original SOW” and as modified by this Amendment, the “SOW”), between Ernst & Young LLP (“we” or “EY”) and Yellow Corporation, on behalf of itself and its affiliated entities (“you” or “Client”) related to the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on or about August 6, 2023, with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). Capitalized terms used, but not otherwise defined, in this Amendment shall have the respective meanings ascribed to them in the Original SOW and identical terms defined in this Amendment and in the Original SOW shall have the respective meanings ascribed to them herein. The Original SOW was executed pursuant to the agreement, dated August 6, 2023, between EY and you (the “Agreement”).

Except as modified by this Amendment, all terms and conditions of the Original SOW shall continue in full force and effect and be unaffected by this Amendment.

Scope of services


Client is a US-incorporated company that directly and indirectly holds subsidiaries or assets in various non-US jurisdictions, including but not limited to Canada, Mexico, the Netherlands, Hong Kong, Indonesia, Bermuda and Puerto Rico (collectively the “non-US Jurisdictions”).

In addition to the services set out in the Original SOW, we shall perform the following additional services (such additional services, together with the services described in the Original SOW, the “Services”):

- Advise Client personnel in developing an understanding of the tax issues and options related to Client’s Chapter 11 filing, taking into account Client’s specific facts and circumstances, for relevant non-US Jurisdictions.
- Advise on the non-US income and indirect tax consequences of the proposed plan of liquidation, including consequences of asset sales, dissolution of entities in non-US jurisdictions, and other tax matters relevant to the Company during the course of the bankruptcy.
- Analyze non-US tax consequences of restructuring and rationalization of inter-company accounts, tax impacts of transfer pricing, and related cash management considerations.


In witness whereof, the parties have executed this Amendment as of the date set forth above.

Ernst & Young LLP

By: 

Molly Ericson
Managing Director

Yellow Corporation, on behalf of itself and its affiliates

By: 

Daniel Olivier
Chief Financial Officer